Comptometer® Course

FOR BUSINESS TRAINING

ANSWER BOOK

To The Instructor

This Comptometer Course was designed and written particularly for high schools and business colleges to train and develop operating skill in the basic operations and applications of the Comptometer to modern accounting.

The text is presented in a self-explanatory manner, and the student should be urged to follow this method of instruction as much as possible. The purpose of this is to train the student to follow written instructions as more and more accounting offices today are using the "Job Operations Manual" to instruct on the job.

Each lesson has enough problems to cover a 40- to 45-minute class period. If more time is available, permit the student to re-check the work.

A ten-minute addition drill preceeds each lesson so that the student has addition practice each day to develop skill gradually but consistently. After the first two lessons of addition instructions, the student should not be permitted to do addition only for an entire class period. This tends to become monotonous and will discourage the student.

The speed drills which start in the third section should be carefully timed. It is advisable to use an interval timer for this.

The Review Tests, which are separate from the textbook, should be retained by the teacher until time to be used.

The daily progress card is designed for the convenience of the teacher in posting grades and provides a report of each student's progress at a glance. Thus the instructor can easily know if a student needs extra help.

Lesson No. 1

Addition

It is advisable to use a wall keyboard chart to aid in the explanation of the keyboard and the other features of the machine.

Stress, to the student, that addition is a touch operation. Watch for correct position of Comptometer, correct use of the pencil and correct position of book. Speed is not important at this time.

Answers:

(1) 308	(7) 312	(13) 353
(2) 391	(8) 252	(14) 333
(3) 322	(9) 330	(15) 375
(4) 288	(10) 314	(16) 363
(5) 312	(11) 280	(17) 414
(6) 345	(12) 353	(18) 270

Lesson No. 2

Addition drill. Be sure that the student always adds up on the keyboard for the combination numbers 7 and 9. That is, add the 3 before the 4 for 7, and add the 4 before the 5 for 9. This is the natural method not only for the Comptometer, but also for other types of accounting machines such as the full keyboard printing calculator etc., therefore should be learned properly.

Answers:

(1) 594	(7) 727	(13) 612
(2) 633	(8) 846	(14) 575
(3) 640	(9) 823	(15) 521
(4) 613	(10) 602	(16) 563
(5) 649	(11) 611	(17) 473
(6) 792	(12) 561	(18) 464

Multiplication. Watch the student particularly for smoothness of operation in moving from one column to another. Encourage them not to watch the keyboard after the first keyboard position has been located.

Answers:

(1) 400	(8) 1936	(15) 144	(22) 5146	(29) 1242
(2) 1984	(9) 988	(16) 4158	(23) 1952	(30) 1980
(3) 2508	(10) 2451	(17) 888	(24) 868	
(4) 2542	(11) 2144	(18) 828	(25) 3172	
(5) 1728	(12) 456	(19) 946	(26) 1036	
(6) 441	(13) 5986	(20) 2184	(27) 3822	
(7) 1403	(14) 3025	(21) 1258	(28) 1748	

Lesson No. 3

Addition Drill Answers:

(1) 535	(6) 588	(11) 757	(16) 514
(2) 632	(7) 763	(12) 624	(17) 564
(3) 617	(8) 843	(13) 613	(18) 640
(4) 616	(9) 568	(14) 552	(19) 634
(5) 572	(10) 668	(15) 674	(20) 677

Subtraction Answers:

(1) 32	(5) 582	(9) 111	(13) 131
(2) 149	(6) 388	(10) 78	(14) 183
(3) 317	(7) 117	(11) 288	(15) 488
(4) 571	(8) 381	(12) 160	

Lesson No. 4

Addition Drill Answers:

(1) 699	(6) 609	(11) 653	(16) 586
(2) 540	(7) 666	(12) 478	(17) 659
(3) 575	(8) 738	(13) 517	(18) 670
(4) 639	(9) 762	(14) 530	(19) 846
(5) 751	(10) 729	(15) 495	(20) 643

Multiplication Answers:

In this lesson it should be stressed to the student, the importance of having the decimal point in the correct place.

(1) 156.10	(11) 390.04	(21) 8.160
(2) 252.00	(12) 71.50	(22) 2.325
(3) 31.20	(13) 44.80	(23) 3755.8
(4) 289.25	(14) 204.75	(24) 1.0989
(5) 137.02	(15) 222.00	(25) 2.254
(6) 179.07	(16) 27.048	(26) 12.888
(7) 404.48	(17) 1.2247	(27) 168.
(8) 68.25	(18) 8.316	(28) 120.8
(9) 163.68	(19) 3.003	(29) 3.332
(10) 135.15	(20) 4251.4	(30) 8.51

THE NUMBER IN PARENTHESIS INDICATES MIS-OPERATED KEY

Problem No.					Machine signalled error on what key?	Rule I	Rule II	Continued addition on what key
A	5	3	6 (3)	4	4		✓	4
B	3	7 (3)	4	2	4		✓	4
C	3	7	4	8 (4)	5		✓	5
D	5	1	(5)	7	3	✓		3
E	6	4	8	(5)	2	✓		2
F		2	8 (4)	5	5	✓		5
G	1	9	(4)	3	3	✓		3
H	1	9 (4)	8	1	4 of 8		✓	4
I	8	4	5	(5)	4 of 9	✓		4 of 9
J	9 (4)	1	7	6	1		✓	1

Lesson No. 6

Addition Drill Answers:

(1) 825	(7) 780	(13) 848	(19) 871
(2) 776	(8) 775	(14) 820	(20) 772
(3) 817	(9) 788	(15) 828	(21) 846
(4) 780	(10) 878	(16) 904	(22) 986
(5) 868	(11) 977	(17) 835	(23) 734
(6) 815	(12) 857	(18) 815	(24) 750

Multiplication Answers:

(1) 100035	(11) 539478
(2) 72630	(12) 2077794
(3) 12038	(13) 114586
(4) 144144	(14) 348552
(5) 308864	(15) 616018
(6) 17160	(16) 398031
(7) 339968	(17) 998910
(8) 245784	(18) 726981
(9) 31962	(19) 856584
(10) 189660	(20) 847096

Lesson No. 7

Addition Drill Answers:

(1) 828	(7) 874	(13) 874	(19) 768
(2) 765	(8) 869	(14) 872	(20) 816
(3) 872	(9) 816	(15) 817	(21) 839
(4) 825	(10) 790	(16) 906	(22) 831
(5) 859	(11) 877	(17) 831	(23) 851
(6) 875	(12) 797	(18) 770	(24) 725

Subtraction Answers:

(1) 113	(6) 360.23	(11) 414.72
(2) 50	(7) 70.48	(12) 116.88
(3) 80	(8) 642.49	(13) 187.05
(4) 92	(9) 141.31	
(5) 100	(10) 1555.58	

Lesson No. 8

Addition Drill Answers:

(1) 959	(7) 806	(13) 779	(19) 764
(2) 919	(8) 880	(14) 904	(20) 979
(3) 877	(9) 843	(15) 652	(21) 781
(4) 900	(10) 884	(16) 882	(22) 895
(5) 901	(11) 859	(17) 1044	(23) 906
(6) 984	(12) 798	(18) 1021	(24) 971

Division Answers -- reduction or "short" division method.

(1) 19	(5) 21
(2) 40	(6) 16
(3) 11	(7) 12
(4) 13	(8) 18

Review Test No. 1

(1) 769

(2) 853
2

(3) -a 2 key
-b 2 key, 3 key

(4) Count off from the right towards the left, one answer dial for each decimal digit in both factors, set the decimal point before the first answer dial of the sum of these digits.

(5) 290.78	(10) 5677
(6) 20.24	(11) 7511
(7) 57.57	(12) 27
(8) 4367	(13) 16
(9) 3403	(14) 23
	(15) 35

Lesson No. 9

Addition Drill Answers:

(1) 1009	(7) 1088	(13) 853	(19) 1050
(2) 1014	(8) 954	(14) 1035	(20) 1098
(3) 1180	(9) 1119	(15) 811	(21) 972
(4) 1085	(10) 974	(16) 920	(22) 1067
(5) 1012	(11) 965	(17) 1016	(23) 1009
(6) 1020	(12) 1031	(18) 993	(24) 939

Multiplication - 3 and 4 digits

(1)	953.781	(11)	28.563
(2)	14.493	(12)	57.648
(3)	594.863	(13)	16.994
(4)	20186.575	(14)	12660.710
(5)	5810.730	(15)	21.879
(6)	57.329	(16)	3459.139
(7)	36087.324	(17)	89.566
(8)	1972.631	(18)	5.294
(9)	.359	(19)	23785.031
(10)	66.301	(20)	211.908

Lesson No. 10

Addition Drill Answers:

(1) 1073	(7) 1095	(13) 1028	(19) 1050
(2) 1121	(8) 953	(14) 930	(20) 1043
(3) 1006	(9) 1087	(15) 1195	(21) 1033
(4) 1084	(10) 1075	(16) 943	(22) 1076
(5) 1180	(11) 1170	(17) 930	(23) 926
(6) 1233	(12) 951	(18) 1044	(24) 1096

Multiplication - Payroll Square Balance:

	Gross	Net		Gross	Net
(1)	$66.00	$52.57	(7)	$64.75	$56.33
(2)	64.80	51.75	(8)	80.00	72.88
(3)	70.20	59.04	(9)	61.20	51.10
(4)	72.00	62.73	(10)	66.60	53.86
(5)	66.00	53.34	(11)	68.00	58.91
(6)	59.50	48.16	(12)	66.00	56.62

Totals (A) 446 (C) $805.05 (D) $127.76 (E) $677.29

Lesson No. 11

Addition Drill Answers:

(1) 1055	(6) 6055	(11) 4816	(16) 4270
(2) 2055	(7) 7055	(12) 5510	(17) 5097
(3) 3055	(8) 8055	(13) 4500	(18) 4904
(4) 4055	(9) 9055	(14) 7530	(19) 4927
(5) 5055	(10) 4957	(15) 4660	(20) 4782

Multiplication - Left of keyboard:

(1) 2297.388	(6) 6560.666
(2) 175.075	(7) 922.203
(3) 3769.772	(8) .443
(4) .005	(9) 18.412
(5) 12.246	(10) 378.572

Lesson No. 12

Addition Drill Answers:

(1) 5084	(6) 4697	(11) 5664	(16) 5471
(2) 4443	(7) 4316	(12) 4833	(17) 3840
(3) 6675	(8) 5665	(13) 4515	(18) 5676
(4) 6321	(9) 4659	(14) 4810	(19) 5367
(5) 5585	(10) 4941	(15) 4460	(20) 4289

Split Multiplication:

(1) 2.062	(11) 243257.822
(2) 62986.306	(12) 8556.654
(3) 28912.508	(13) 582022.125
(4) 61442.504	(14) 14436.576
(5) 248282.964	(15) 7472305.750
(6) 145891.536	(16) 6842.761
(7) .548	(17) 376.551
(8) 37186.252	(18) 4407.397
(9) 13027.240	(19) 168206.976
(10) 8536.345	(20) 29510.832

Lesson No. 13

Addition Drill Answers:

(1) 5397	(6) 6376	(11) 3646	(16) 4611
(2) 5349	(7) 5329	(12) 5209	(17) 5952
(3) 5596	(8) 5129	(13) 6660	(18) 6565
(4) 5988	(9) 5995	(14) 5307	(19) 5183
(5) 5194	(10) 5650	(15) 6957	(20) 5503

Permanent Decimal Multiplication:

(1) 36.675	(2) 128.325	(3) 122.388	(4) 59.34
			(5) 1.725

Lesson No. 14

Addition Drill Answers:

(1) 6275	(6) 6332	(11) 5963	(16) 5600
(2) 6406	(7) 5879	(12) 5679	(17) 6049
(3) 6040	(8) 6094	(13) 5149	(18) 5495
(4) 5812	(9) 5526	(14) 6338	(19) 5782
(5) 6142	(10) 6125	(15) 5092	(20) 5857

Permanent decimal multiplication, fractions and whole numbers.

(1)	$42.22	(11)	$13.13
(2)	.95	(12)	8.53
(3)	8.94	(13)	25.10
(4)	6.88	(14)	17.83
(5)	4.34	(15)	20.13
(6)	8.66	(16)	20.70
(7)	43.04	(17)	1.80
(8)	16.28	(18)	12.35
(9)	28.28	(19)	38.70
(10)	4.06	(20)	901.25

Lesson No. 15

Addition Drill Answers:

(1) 7222	(6) 7087	(11) 4432	(16) 6736
(2) 6588	(7) 7423	(12) 6703	(17) 5328
(3) 7517	(8) 6853	(13) 7168	(18) 4719
(4) 6443	(9) 6711	(14) 6720	(19) 6787
(5) 6907	(10) 6063	(15) 7809	(20) 5413

Permanent Decimal Accumulation:

(1) $402.26 (2) $3385.76 (3) $2150.18

Lesson No. 16

Addition Drill Answers:

(1) 8026	(6) 6586	(11) 7288	(16) 6960
(2) 7368	(7) 6616	(12) 7841	(17) 6921
(3) 7078	(8) 7201	(13) 6694	(18) 6055
(4) 7779	(9) 7417	(14) 5936	(19) 6787
(5) 6894	(10) 7689	(15) 5908	(20) 7714

Lesson No. 17

Addition Drill Answers:

(1) 7273	(6) 6899	(11) 6721	(16) 6370
(2) 8001	(7) 7583	(12) 7260	(17) 7504
(3) 7090	(8) 6745	(13) 7366	(18) 7085
(4) 7021	(9) 7350	(14) 4933	(19) 7655
(5) 6824	(10) 7702	(15) 6462	(20) 6359

Division:

(1) 8.787	(6) .118	(11) 1246.368
(2) .289	(7) 356.333	(12) 2.681
(3) 127.333	(8) 17.514	(13) 53.682
(4) 1.022	(9) .536	(14) 3.161
(5) .371	(10) .198	(15) 40.438

Review Test No. 2

(1) 1669.513

(2) 11.198

(3) 89.712

(4) right, whole, both

(5) 8802.459

(6) 1504.817

(7) .2348

(8) $949.50

(9) $118.13

(10) $ .05

(11-14) $4191.38

(15) .545

(16) .53

(17) 2656.061

(18) 2.

(19) dividend, one,
left, whole, divisor.
dividend, is not moved.

(20) 3 key, 3 key, 2 key

Lesson No. 18

Addition Drill Answers:

(1) 7847	(6) 8091	(11) 8216	(16) 5750
(2) 7498	(7) 8948	(12) 7562	(17) 7221
(3) 7186	(8) 7883	(13) 8443	(18) 6766
(4) 8247	(9) 7924	(14) 6825	(19) 7726
(5) 7502	(10) 8244	(15) 8114	(20) 8630

Permanent Decimal Multiplication:

(1) $826.25	(6) $ 11.00	(11 thru 15) $269.85
(2) 4.50	(7) 43.75	(16 thru 20) 292.33
(3) 138.46	(8) 2.00	
(4) 3.99	(9) 441.00	
(5) 2.36	(10) 36.44	

Lesson No. 19

Addition Drill Answers:

(1) 9402	(6) 7808	(11) 9060	(16) 8429
(2) 9606	(7) 8091	(12) 8400	(17) 8480
(3) 9211	(8) 8558	(13) 8914	(18) 8531
(4) 9622	(9) 8919	(14) 8319	(19) 7893
(5) 8991	(10) 8834	(15) 8325	(20) 7826

Decimal Division:

(1) 19.44	(6) 646.667	(11) 2818.226
(2) 2870.625	(7) .412	(12) 1.075
(3) 1049.954	(8) 106.791	(13) 4895.810
(4) .008	(9) 1306.065	(14) .584
(5) 247.881	(10) .207	(15) .130

Addition Drill Answers:

(1) 8447	(6) 9166	(11) 8799	(16) 8104
(2) 8372	(7) 8127	(12) 6933	(17) 8793
(3) 8984	(8) 8984	(13) 6518	(18) 9641
(4) 8642	(9) 8730	(14) 8561	(19) 8999
(5) 8788	(10) 9395	(15) 9211	(20) 8954

Speed Drills

Multiplication:

(1) 60.45	(6) 3.58	(11) 528.00	(16) 104.50
(2) 10.63	(7) 8.91	(12) 53.94	(17) 9.63
(3) 9.08	(8) 13.68	(13) 66.80	(18) 286.20
(4) 13.98	(9) 52.50	(14) 3.30	(19) 23.52
(5) 1125.00	(10) .13	(15) 19.80	(20) .11

Subtraction:

(1) 342.89	(6) 416.75	(11) 51.56	(16) 178.31
(2) 39.07	(7) 642.94	(12) 139.57	(17) 712.30
(3) 32.84	(8) 60.76	(13) 36.36	(18) 56.99
(4) .73	(9) 306.49	(14) 86.67	(19) 143.41
(5) 549.42	(10) 745.16	(15) 45.67	(20) 448.78

Division:

(1) 2.184	(6) 20.364
(2) .617	(7) 211.845
(3) 283.831	(8) 7548.214
(4) 3.563	(9) 2.663
(5) 4.403	(10) .843

Addition Drill Answers:

(1)	84078	(11)	61071
(2)	72072	(12)	68060
(3)	45067	(13)	60071
(4)	60078	(14)	60078
(5)	75078	(15)	62085
(6)	90078	(16)	77772
(7)	105077	(17)	85726
(8)	120076	(18)	105969
(9)	135080	(19)	85881
(10)	64076	(20)	55011

Weekly Sales Report and Averages:

	(1) Gross Sales	(2) Returns	(3) Net	(4) Daily Average Sales
A-	$448.75	$23.50	$425.25	$85.05
B-	463.22	---	463.22	92.64
C-	402.57	15.75	386.82	77.36
D-	608.71	26.74	581.97	116.39
E-	340.28	---	340.28	68.05
F-	610.39	52.50	557.89	111.58
G-	385.93	12.75	373.18	74.64
H-	413.53	33.60	379.93	75.99
I-	615.62	---	615.62	123.12
J-	575.64	102.17	473.47	94.69

Addition Drill Answers:

(1)	47243	(11)	46820
(2)	48230	(12)	60389
(3)	63988	(13)	61540
(4)	46259	(14)	67364
(5)	46090	(15)	69373
(6)	54679	(16)	55318
(7)	54836	(17)	66554
(8)	52726	(18)	53022
(9)	58003	(19)	57787
(10)	54461	(20)	60275

Fractions:

(1)	.5161	(11)	2.3334	Total 9.4375
(2)	.9142	(12)	1.875	
(3)	.6	(13)	1.5208	
(4)	.0156	(14)	1.6666	
(5)	.3061	(15)	2.0417	
(6)	.3438			
(7)	.3462	(A)	1.375	Total 9.4375
(8)	.5556	(B)	2.5208	
(9)	.0092	(C)	2.125	
(10)	.1053	(D)	3.4167	

Addition Drill Answers:

(1)	46798	(11)	74293
(2)	53089	(12)	59976
(3)	48124	(13)	44112
(4)	57459	(14)	50618
(5)	55042	(15)	55583
(6)	57039	(16)	67222
(7)	63536	(17)	43556
(8)	54497	(18)	61500
(9)	63111	(19)	49127
(10)	46301	(20)	57514

Three-Factor Multiplication:

(1)	$ 497.28
(2)	4009.95
(3)	5510.40
(4)	950.40
(5)	6110.72
(6)	470.64
(7)	2000.00
(8)	1236.60
(9)	96.12
(10)	612.50
(11)	348.48
(12)	1764.00
(13)	2700.00
(14)	972.00
(15)	1012.50

Addition Drill Answers:

(1)	56140	(11)	72499
(2)	76610	(12)	69957
(3)	57106	(13)	64567
(4)	58630	(14)	70489
(5)	62450	(15)	71869
(6)	60889	(16)	58638
(7)	69169	(17)	51883
(8)	68142	(18)	62798
(9)	65115	(19)	66305
(10)	61590	(20)	56598

Inventory Stock Sheet:

Vegetables:

$ 25.00
33.88
63.24
54.86
34.44
60.60
76.64
43.86
31.68

$424.20 Total

Cereals:

$ 13.23
28.32
7.25
32.48
23.50
5.76

$110.54 Total

Soaps

$ 21.08
27.50
33.21
45.50
36.60
20.50

$184.39 Total

All Inventory Total

$719.13

Lesson No. 25

Addition Drill Answers:

(1) 82179	(11) 62119
(2) 72067	(12) 64325
(3) 78844	(13) 69670
(4) 70548	(14) 74104
(5) 61525	(15) 68395
(6) 70548	(16) 59697
(7) 68368	(17) 69161
(8) 63859	(18) 78922
(9) 61252	(19) 66451
(10) 64750	(20) 70403

C-CWT-M Pricing:

(1) $42.00	(6) $1.22	(11-15) $1713.15
(2) 2.85	(7) 7.46	
(3) 2.80	(8) .12	(16-20) $1792.21
(4) 488.90	(9) 1.19	
(5) 9.91	(10) .13	

Lesson No. 26

Addition Drill Answers:

(1) 929.01	(6) 964.89
(2) 861.84	(7) 926.56
(3) 748.30	(8) 785.05
(4) 669.62	(9) 758.00
(5) 794.42	(10) 944.78

Accumulation, C-CWT-M

(1) $307.32	(4) $979.44
(2) 263.15	(5) 491.22
(3) 1567.61	(6) 262.19

Review Test No. 3

(1) $293.63

(2) $ 12.17

(3) $ 1.69

(4) 212.771

(5) 39629.767

(6) .096

(7) 7.619

(8) .173

(9) .2609

(10) .375

(11) .2778

(12) .0227

(13) .125

(14) 2.4791

(15) $114.30

(16) $7367.36

(17) $9.34

(18) $ .44

(19) $66.18

(20) Control Key 3 Key 2 Key

Lesson No. 27

Addition Drill Answers:

(1) 752.48	(6) 792.37
(2) 704.20	(7) 947.04
(3) 707.00	(8) 853.57
(4) 658.70	(9) 804.08
(5) 764.42	(10) 782.46

Gross and Dozen:

	(1)	$ 8.54	(6)	$659.38	(11) $46.62
	(2)	7.38	(7)	14.85	(12) 1.04
	(3)	4.50	(8)	.39	(13) 19.02
	(4)	16.75	(9)	7.58	(14) 68.23
	(5)	8.50	(10)	5.19	(15) .97
Totals		45.67		687.39	135.88

Lesson No. 28

Addition Drill Answers:

(1) 762.90	(6) 649.41
(2) 855.91	(7) 753.07
(3) 764.47	(8) 891.90
(4) 860.23	(9) 853.47
(5) 810.00	(10) 769.07

Gross and Dozen:

(1)	$ .53	(6) $1.82	(11) $81.31
(2)	21.20	(7) 7.55	(12) 7.58
(3)	1.65	(8) .87	(13) 75.78
(4)	8.34	(9) 3.51	(14) 30.08
(5)	1.03	(10) 5.51	(15) 25.80

Lesson No. 29

Addition Drill Answers:

(1) 608.30	(6) 651.22
(2) 511.37	(7) 720.57
(3) 716.43	(8) 723.64
(4) 579.08	(9) 710.93
(5) 629.25	(10) 824.25

Tonnage:

(1) $112.84	(6) $ .92
(2) 3.06	(7) 7.26
(3) 199.36	(8) 33.41
(4) 81.03	(9) 10.93
(5) 21.88	(10) 1.95

Lesson No. 30

Addition Drill Answers:

(1) 681.22	(6) 618.31
(2) 654.84	(7) 721.97
(3) 707.73	(8) 637.50
(4) 604.07	(9) 615.67
(5) 708.83	(10) 722.52

Permanent Decimal Multiplication:

(1) 59.80	(7) 17.92	(13) 63.27	(19) 6.84
(2) 2.08	(8) 365.49	(14) 7.04	(20) 86.94
(3) 81.03	(9) 3.68	(15) 167.48	(21) 99.36
(4) 176.80	(10) 33.06	(16) 98.58	(22) 42.66
(5) 1.56	(11) 8.16	(17) 2.00	(23) 146.88
(6) 52.75	(12) 74.88	(18) 44.50	(24) 98.55

Subtraction:

(1) 143.93	(7) 101.18	(13) 344.42	(19) 34.06
(2) 56.22	(8) 111.78	(14) 69.91	(20) 8.88
(3) 131.45	(9) 7.57	(15) 14.04	(21) 19.43
(4) 62.18	(10) 166.62	(16) 169.87	(22) 12.66
(5) 6.36	(11) .22	(17) 31.44	(23) 70.86
(6) 37.20	(12) 61.94	(18) 788.29	(24) 123.57

Division:

(1) 701.950	(5) 1.267	(9) 1.261
(2) 1.437	(6) 1.201	(10) 39.256
(3) 90.162	(7) 2.521	(11) 17.336
(4) 1.184	(8) .302	(12) .938

Addition Drill Answers:

(1) 805.69	(6) 709.60
(2) 719.98	(7) 601.95
(3) 590.30	(8) 751.11
(4) 850.06	(9) 848.64
(5) 793.55	(10) 857.65

Percentage:

(1) $252.00	(6) 86.19%	(11) 3464.00
(2) 313.63	(7) 83.66%	(12) 5280.00
(3) 600.25	(8) 14.51%	(13) 67307.69
(4) 1889.16	(9) 311.16%	(14) 3243.75
(5) 2000.64	(10) 50.00%	(15) 6329.55

Lesson No. 32

Addition Drill Answers:

(1) 871.22	(6) 927.89
(2) 835.60	(7) 846.09
(3) 823.37	(8) 856.62
(4) 789.63	(9) 638.74
(5) 862.64	(10) 770.53

Sales Comparison on Percentage Basis:

Gain or Loss	Percent of Gain or Loss
(1) $ 97.60	1.10 %
(2) 22443.29	29.07 %
(3) 10522.86	18.52 %
(4) (22209.66)	(22.52)%
(5) 2026.82	43.68 %
(6) (5034.46)	(14.12)%
(7) (7901.59)	(21.63)%
(8) 5466.90	15.83 %
(9) (7286.00)	(36.56)%
(10) (1222.03)	(12.39)%

Lesson No. 33

Addition Drill Answers:

(1)	787.99	(6)	619.08
(2)	871.10	(7)	778.76
(3)	862.91	(8)	775.27
(4)	970.83	(9)	840.28
(5)	969.35	(10)	899.09

Rate of Increase or Decrease:

(1)	63.27 %	(6)	9.53 %
(2)	2.77 %	(7)	39.55 %
(3)	16.67 %	(8)	27.07 %
(4)	6.97 %	(9)	3.93 %
(5)	(8.52 %)	(10)	(16.06 %)

Lesson No. 34

Addition Drill Answers:

(1)	892.51	(6)	915.10
(2)	882.77	(7)	1020.95
(3)	1164.87	(8)	690.18
(4)	852.59	(9)	1007.37
(5)	941.64	(10)	894.46

Cash Discounts:

(1)	$ 3.30	(6)	$ 22.50
(2)	10.68	(7)	99.00
(3)	2.48	(8)	89.50
(4)	17.50	(9)	37.50
(5)	1.05	(10)	11.70
	$35.01 Total		$260.20 Total
	1.75 Discount		26.02 Discount
	$33.26 Net		$234.18 Net

Addition Drill Answers:

(1)	1047.11	(6)	1058.56
(2)	822.72	(7)	950.00
(3)	953.49	(8)	920.17
(4)	1008.50	(9)	1114.16
(5)	854.83	(10)	1031.83

Invoice Audit:

(1)	correct	(6)	correct
(2)	correct	(7)	correct
(3)	31.50*	(8)	correct
(4)	correct	(9)	19.32 *
(5)	correct	(10)	41.64 *
	163.80 Total		75.18 Total
	8.19 Discount		3.76 Discount
	155.61 Net		71.42 Net

errors corrected*

Review Test No. 4

(1) $2.58

(2) $2.40

(3) $1.50

(4) 4.76

(5) $145.02

(6) $14.02

(7) $27.12

(8) $6.22

(9) $962.88

(10) $666.75

(11) 49.58%

(12) 31.23%

(13) 992

(14) 1534.72

(15) $544.00 -- 7.91% (Gain)

(16) 45.70% (Gain)

(17) 7.00% (Loss)

(18) $5.92 - $5.62 Net

(19) $63.25 - $60.09 Net

(20) 5 key, release button, 3 key

Lesson No. 36

Addition Drill Answers:

(1)	891.93	(6)	974.72
(2)	933.57	(7)	1056.10
(3)	993.98	(8)	1071.63
(4)	984.58	(9)	1052.91
(5)	1020.58	(10)	944.34

Trade Discounts:

	Gross	Discount	Net
(1)	$ 51.10	$ 20.44	$ 30.66
(2)	283.50	28.35	255.15
(3)	31.25	1.56	29.69
(4)	36.00	3.60	32.40
(5)	42.00	10.50	31.50
(6)	516.25	387.19	129.06
(7)	42.00	3.78	38.22
(8)	146.25	43.88	102.37
(9)	13.20	2.64	10.56
(10)	51.98	plus 2.60	54.58
Grand Totals	1213.53	499.34	714.19

Lesson No. 37

Addition Drill Answers:

(1)	1175.18	(6)	957.98
(2)	997.10	(7)	949.82
(3)	1208.56	(8)	919.75
(4)	948.43	(9)	1095.15
(5)	972.28	(10)	1051.21

Trade Discounts: Net Amounts

(1)	$147.84	(6)	$200.19	(11)	$ 16.03
(2)	51.32	(7)	142.00	(12)	90.13
(3)	225.33	(8)	75.00	(13)	132.40
(4)	1.98	(9)	1825.74	(14)	508.26
(5)	13.37	(10)	142.50	(15)	4359.96

Lesson No. 38

Addition Drill Answers:

(1)	973.71	(6)	1026.80
(2)	1059.99	(7)	992.66
(3)	1092.96	(8)	953.06
(4)	1027.25	(9)	913.30
(5)	900.01	(10)	980.90

Chain Discounts - New List Price:

(1)	$ 1.51	(6)	$ 7.91
(2)	5.42	(7)	1.94
(3)	18.81	(8)	10.06
(4)	3.76	(9)	6.38
(5)	2.55	(10)	10.40

Lesson No. 39

Addition Drill Answers:

(1)	976.46	(6)	1072.66
(2)	1151.27	(7)	1098.16
(3)	909.72	(8)	1118.59
(4)	1070.44	(9)	1051.42
(5)	850.66	(10)	1082.63

Chain Discounts - Net Decimal Equivalents:

(1)	.6885	(6)	.75026	(11)	.83363
(2)	.92625	(7)	.70763	(12)	.81169
(3)	.87994	(8)	.81284	(13)	.74925
(4)	.78975	(9)	.65408	(14)	.76713
(5)	.7695	(10)	.85738	(15)	.702

Lesson No. 40

Addition Drill Answers:

(1)	1097.16	(6)	983.37
(2)	923.28	(7)	958.83
(3)	878.00	(8)	970.79
(4)	1207.81	(9)	1221.76
(5)	1172.16	(10)	1104.93

Chain Discount - Net Amount:

(1)	$ 28.47	(6)	$100.33
(2)	96.15	(7)	6.38
(3)	480.65	(8)	54.64
(4)	115.96	(9)	63.18
(5)	68.28	(10)	50.25

Lesson No. 41

Addition Drill Answers:

(1)	1026.83	(6)	1027.51
(2)	1296.45	(7)	1023.41
(3)	1017.11	(8)	966.20
(4)	986.84	(9)	1174.87
(5)	1211.02	(10)	1144.49

Permanent Decimal Multiplication:

(1)	$ 1.89	(6)	$12.06	(13)	$ 5.43	(19)	$20.35
(2)	3.78	(7)	72.07	(14)	19.06	(20)	24.50
(3)	49.59	(8)	17.90	(15)	.31	(21)	8.33
(4)	6.98	(9)	.13	(16)	8.70	(22)	13.63
(5)	3.10	(10)	23.40	(17)	16.38	(23)	.33
(12)	22.93	(11)	43.89	(18)	5.93	(24)	28.38

Subtraction:

(1)	28.24	(7)	7.32	(13)	80.76	(19)	94.98
(2)	121.94	(8)	123.42	(14)	541.73	(20)	157.30
(3)	78.37	(9)	160.23	(15)	40.24	(21)	20.22
(4)	821.04	(10)	12.10	(16)	553.32	(22)	218.24
(5)	713.74	(11)	114.97	(17)	109.83	(23)	48.21
(6)	115.10	(12)	50.65	(18)	69.70	(24)	69.81

Division:

(1)	7.700	(5)	6.987	(10)	1.024
(2)	1.325	(6)	74.781	(11)	8486.987
(3)	6.430	(7)	.079	(12)	112145.882
(4)	.098	(8)	.136		
		(9)	.125		

Lesson No. 42

Addition Drill Answers:

(1) 1193.61	(6) 1028.50
(2) 1221.95	(7) 1337.22
(3) 1221.11	(8) 1173.15
(4) 1188.84	(9) 1038.87
(5) 1070.97	(10) 1218.08

Inventory - Cost Price:

(1) $791.25	(6) $150.48	(11) $40.50
(2) 1094.40	(7) 3.08	(12) 11.88
(3) 27.50	(8) 105.15	(13) 125.28
(4) 2040.50	(9) 109.98	(14) 101.75
(5) 243.95	(10) 747.72	(15) 153.00
	Total $5,746.42	

Lesson No. 43

Addition Drill Answers:

(1) 1173.96	(6) 1234.53
(2) 1114.01	(7) 1209.68
(3) 1300.27	(8) 1068.05
(4) 1061.38	(9) 1112.87
(5) 1247.32	(10) 1233.09

Inventory - Sale Price:

(1) $29.04	(6) $16.50	(11) $5.99
(2) 11.90	(7) 160.48	(12) 7.96
(3) 6.74	(8) 37.95	(13) 17.00
(4) 7.34	(9) 30.49	(14) 73.26
(5) 436.10	(10) 37.49	(15) 4.83
	Total $883.07	

Addition Drill Answers:

(1)	1154.25	(6)	1190.06
(2)	1205.00	(7)	1325.75
(3)	1116.69	(8)	1192.89
(4)	1118.34	(9)	1353.65
(5)	1157.51	(10)	1108.17

Inventory:

	Selling Price		Cost Price
(1)	$486.50	(1)	$234.50
(2)	330.00	(2)	194.25
(3)	175.00	(3)	81.25
(4)	179.90	(4)	89.30
(5)	270.00	(5)	144.00
(6)	239.70	(6)	165.00
(7)	225.00	(7)	147.00
(8)	187.50	(8)	119.85
(9)	210.00	(9)	88.25
(10)	300.00	(10)	169.80
(11)	87.50	(11)	49.75
(12)	450.00	(12)	202.50
(13)	105.00	(13)	75.00
(14)	180.00	(14)	89.40
(15)	65.00	(15)	35.50
Total	$3,491.10	Total	$1,885.35

	Gross	Discount	Net
(1)	$ 8.91	$ 1.34	$ 7.57
(2)	112.20	5.61	106.59
(3)	50.16	5.02	45.14
(4)	53.00	10.60	42.40
(5)	12.00	.60	11.40

(6) Net $ 6.89
(7) " 10.10
(8) " 10.13

(9) $2.94 List Price
(10) 5.07 " "
(11) 9.78 " "

Net Decimal Equivalents:

(12) .87994
(13) .70763
(14) .72675
(15) .78975

	Gross Amount	Net Amount
(16)	$25.50	$20.71
(17)	78.00	63.36
(18)	14.96	12.15
(19)	6.75	5.48

(20) 3 key - open - re-add - release button - 2 key.

Lesson No. 45

Addition Drill Answers:

1. 365.77	6. 461.21
2. 576.87	7. 534.88
3. 624.60	8. 415.69
4. 432.49	9. 444.12
5. 542.39	10. 496.36

Time Cards:

1. 8 hrs.	- $17.20	6. 8 hrs.	- $15.60	11. 8 hrs.	- $16.80
2. 8 "	- 17.20	7. 7-1/2 "	- 14.63	12. 8 "	- 16.80
3. xxxx	xxxx	8. 8 "	- 15.60	13. 7 "	- 14.70
4. 8 "	- 17.20	9. 8 "	- 15.60	14. 4-1/2 "	- 9.45
5. 8 "	- 17.20	10. 8 "	- 15.60	15. xxxxx	xxxxx
32	$68.80	39-1/2	$77.03	27-1/2	$57.75

Lesson No. 46

Addition Drill Answers:

1. 371.55	6. 513.16
2. 519.47	7. 443.40
3. 422.00	8. 426.55
4. 606.07	9. 673.80
5. 504.66	10. 529.76

Overtime:

	Hrs. (A)	Amt.	Hrs. (B)	Amt.	Hrs. (C)	Amt.
1.	39	$65.52	4-1/2	$ 7.56	43-1/2	$73.08
2.	40	70.00	2-1/4	3.94	42-1/4	73.94
3.	32	64.00	4-1/2	9.00	36-1/2	73.00
4.	40	78.00	6	11.70	46	89.70
5.	40	84.00	2-1/4	4.73	42-1/4	88.73
6.	40	74.80	6	11.22	46	86.02
7.	40	76.00	3	5.70	43	81.70
8.	40	74.00	9	16.65	49	90.65
9.	40	82.00	XX	XXXX	40	82.00
10.	24	45.60	4-1/2	8.55	28-1/2	54.15

Lesson No. 47

Addition Drill Answers:

1.	408.03	6.	646.46
2.	709.93	7.	498.01
3.	717.46	8.	888.70
4.	853.04	9.	709.54
5.	678.64	10.	675.67

Weekly Payroll:

	Deductions	Net Pay		Deductions	Net Pay
1.	$21.70	$63.30	6.	$17.25	$67.75
2.	8.80	51.20	7.	15.35	64.65
3.	14.65	60.35	8.	11.00	64.00
4.	12.70	52.30			
5.	18.30	71.70			

Lesson No. 48

Addition Drill Answers:

1.	675.96	6.	701.96
2.	604.35	7.	809.11
3.	588.70	8.	901.37
4.	766.26	9.	824.53
5.	613.99	10.	718.06

Labor Distribution: Re-Cap

	Job	Dept. Amt.		Job	Dept. Hours
1.	$48.99	A - $52.61	1.	25.5	A - 28.25
2.	43.50	B - 77.08	2.	22.5	B - 37.
3.	31.21	C - 93.70	3.	14.	C - 49.75
4.	42.40	D - 121.80	4.	21.	D - 59.
5.	50.76	E - 102.73	5.	25.5	E - 50.75
6.	48.07		6.	22.25	
7.	54.39	$447.92	7.	27.25	224.75 hrs.
8.	44.37		8.	21.25	
9.	51.00		9.	23.	
10.	33.23		10.	22.5	
	$447.92			224.75 hrs.	

Addition Drill Answers:

1. 538.85	6. 780.72
2. 587.79	7. 755.35
3. 516.13	8. 620.15
4. 700.86	9. 784.71
5. 420.21	10. 697.22

Speed Drills:

Multiplication:

1. $3.12	7. $11.55	13. $18.51	19. $ .04
2. .49	8. 17.39	14. 27.17	20. 396.00
3. 10.69	9. 2.63	15. 12.38	21. 37.62
4. 12.66	10. 52.55	16. 28.43	22. 1.53
5. 9.90	11. 35.65	17. 24.05	23. 5.66
6. 14.61	12. 34.22	18. 44.36	24. 29.43

Subtraction:

1. 115.76	7. 122.00	13. 66.90	19. 99.67
2. 145.84	8. 114.48	14. 2.35	20. 36.53
3. 90.51	9. 95.57	15. 12.62	21. 40.86
4. 116.35	10. 121.14	16. 82.14	22. 408.67
5. 286.53	11. 330.00	17. 58.06	23. 91.47
6. 279.36	12. 175.90	18. 215.66	24. 97.86

Division:

1. 158.951	5. 2.312	9. 83.770
2. 2.891	6. .826	10. .830
3. 5.171	7. 10.170	11. 27.758
4. .823	8. 8.297	12. 26.209

Lesson No. 50

Addition Drill Answers:

1. 609.98	6. 787.45
2. 838.29	7. 798.06
3. 843.01	8. 657.43
4. 767.17	9. 857.07
5. 673.27	10. 728.21

Compensation Record:

	Reg.	O.T.	Gross	F.I.C.	Inc. T.	Net	Cumul.
1.	74.40		74.40	1.49	14.88	49.78	2008.80
2.	78.12	1.86	79.98	1.60	16.00	56.13	2088.78
3.	74.40		74.40	1.49	14.88	51.78	2163.18
4.	70.68		70.68	1.41	14.14	48.88	2233.86
5.	74.40		74.40	1.49	14.88	49.78	2308.26
6.	74.40		74.40	1.49	14.88	51.78	2382.66
7.	74.40		74.40	1.49	14.88	51.78	2457.06
8.	74.40		74.40	1.49	14.88	51.78	2531.46
9.	74.40		74.40	1.49	14.88	51.78	2605.86
10.	78.12	1.86	79.98	1.60	16.00	54.13	2685.84
11.	81.84	3.72	85.56	1.71	17.11	60.49	2771.40
12.	74.40		74.40	1.49	14.88	51.78	2845.80
13.	74.40		74.40	1.49	14.88	51.78	2920.20
	2903.56	16.64	2920.20	58.42	584.05	2146.98	

Union Dues 12.00 Bonds 118.75

Lesson No. 51

Addition Drill Answers:

1. 872.85	6. 842.78
2. 742.87	7. 845.88
3. 816.60	8. 987.86
4. 900.86	9. 939.15
5. 785.08	10. 965.11

Compensation Record:

	Reg.	O.T.	Gross	F.I.C.	Inc. T.	Net	Cumul.
1.	231.20	---	231.20	4.62	46.24	171.34	231.20
2.	231.20	26.01	257.21	5.14	51.44	190.88	438.41
3.	231.20	---	231.20	4.62	46.24	171.34	719.61
4.	231.20	26.01	257.21	5.14	51.44	190.88	976.82
5.	231.20	---	231.20	4.62	46.24	171.34	1208.02
6.	231.20	---	231.20	4.62	46.24	170.59	1439.22
7.	231.20	43.35	274.55	5.49	54.91	205.15	1713.77

Lesson No. 52

Addition Drill Answers:

1.	892.74	6.	770.02
2.	719.81	7.	991.65
3.	854.94	8.	959.18
4.	665.69	9.	812.13
5.	1134.35	10.	942.46

Reciprocals:

(1) Dec.	%	(2) Dec.	%	(3) Dec.	%
.1137	11.37	.1913	19.13	.2485	24.85
.1634	16.34	.1527	15.27	.1614	16.14
.2000	20.00	.2300	23.00	.2008	20.08
.3353	33.53	.2189	21.89	.1497	14.97
.1876	18.76	.2071	20.71	.2396	23.96
Tot. Rent-1934.00		Tot. Rent-1811.00		Tot. Rent-2577.75	
Recip. - 51706		Recip. - 55218		Recip. - 38793	

Lesson No. 53

Addition Drill Answers:

1.	894.23	6.	1014.94
2.	1017.53	7.	705.68
3.	1051.93	8.	996.82
4.	896.76	9.	681.80
5.	933.14	10.	858.04

Production Report - Unit Costs:

(1) Prod. Costs	(2) Prod. Costs	(3) Prod. Costs
$1281.85	$1584.81	$ 745.98
1230.57	1471.19	870.31
1053.96	1046.58	1243.29
1766.10	1889.82	1095.28
1424.27	1650.60	982.79
Units 1186	Units 1278	Units 834
Unit Cost $5.69709	Unit Cost $5.98044	Unit Cost $5.92044

Extend time worked by rate:

	Overtime Pay	Regular Pay	Gross Pay
1.	$ 5.55	$74.00	$79.55
2.	11.40	76.00	87.40
3.		88.00	88.00
4.	9.00	80.00	89.00
5.		78.00	78.00

	Gross Pay	Whitholding Tax	F.I.C.	Net Pay
6.	$65.00	$13.00	$1.30	$50.70
7.	80.00	16.00	1.60	62.40
8.	78.00	15.60	1.56	60.84
9.	62.00	12.40	1.24	48.36
10.	90.00	18.00	1.80	70.20

11. 12.5%
12. 19.9%
13. 25.0%
14. 9.9%
15. 32.7%

Total 1238
Recip. 80775

16. 161.70
17. 222.33
18. 188.65
19. 309.92

Units 131
Unit Cost $6.7374

20. 2 key - open - 2 key - release button - 4 key.

Lesson No. 54

Addition Drill Answers:

1.	703.05	6.	888.74
2.	658.78	7.	890.54
3.	537.64	8.	866.51
4.	985.03	9.	1069.42
5.	956.12	10.	1000.06

Expense Distribution - Fixed Percentage Basis:

1.	$88.66	13.	$82.33
2.	54.80	14.	156.40
3.	9.21	15.	60.34
4.	44.62	16.	32.88
5.	184.59	17.	118.11
6.	31.72	18.	143.27
7.	146.28	19.	32.00
8.	41.90	20.	51.14
9.	20.56		
10.	263.54		$676.47
11.	71.10		
12.	13.00		
	$969.98		

Lesson No. 55

Addition Drill Answers:

1.	624.69	6.	954.98
2.	596.14	7.	866.26
3.	861.29	8.	889.63
4.	974.99	9.	1024.97
5.	1016.79	19.	784.68

Interest:

360 Day Basis		365 Day Basis	
1.	$ .33	6.	$ .54
2.	1.49	7.	1.67
3.	1.23	8.	.40
4.	.59	9.	2.09
5.	.75	10.	1.80
	$4.39		$6.50

Lesson No. 56

Addition Drill Answers:

1. 921.61	6. 810.43
2. 969.97	7. 1069.73
3. 892.86	8. 910.54
4. 859.98	9. 1071.60
5. 780.43	10. 924.28

Bank Deposit Sheet:

1. $807.64	9. $1073.04
2. 793.04	10. 1188.04
3. 759.04	11. 1215.04
4. 887.04	12. 1148.04
5. 912.04	13. 1148.04
6. 912.04	14. 1148.04
7. 912.04	15. 659.04
8. 723.04	

Lesson No. 57

Addition Drill Answers:

1. 935.20	6. 894.91
2. 866.72	7. 791.16
3. 963.45	8. 949.38
4. 906.10	9. 956.02
5. 883.50	10. 710.29

Speed Drills:

Permanent Decimal Multiplication		5 minute Drill
1. $102.25	11. $3.68	21. $1.32
2. 5.12	12. 1.40	22. 7.84
3. 18.18	13. 7.91	23. 63.86
4. 2.79	14. 24.84	24. 5.67
5. 21.65	15. 8,16	
6. .27	16. 32.19	
7. .81	17. 3.80	
8. 1.35	18. 4.79	
9. 15.39	19. .68	
10. 1.59	20. 4.56	

Subtraction:

1. 686.38	7. 97.86	13. 67.97	19. 583.30
2. 67.86	8. 172.15	14. 48.29	20. 104.82
3. 111.78	9. 251.27	15. 100.37	21. 97.69
4. 150.41	10. 788.29	16. 66.48	22. -45.38
5. 344.42	11. 185.17	17. 42.08	23. 124.33
6. 199.92	12. 99.11	18. 178.56	24. 2.18

Division:

1. 1.150	7. 1.282
2. 642.506	8. 9.857
3. 1340.138	9. .878
4. .018	10. 2.618
5. 1.820	11. .858
6. 41.883	12. 81.995

Lesson No. 58

Addition Drill Answers:

1. 1085.04	6. 1025.80
2. 799.13	7. 946.99
3. 1004.39	8. 1284.96
4. 1091.75	9. 1069.49
5. 791.61	10. 1065.71

Mark-Up:

Gross Retail	Percent of Mark-Up
1. $328.78	39.5%
2. 49.03	42.2%
3. 644.40	33.0%
4. 252.00	37.1%
5. 31.50	27.6%

Addition Drill Answers:

1.	796.92	6.	1187.49
2.	992.02	7.	1023.88
3.	983.38	8.	1263.50
4.	1359.98	9.	1116.18
5.	1146.19	10.	1090.37

Department Store - Weekly Sales Report:

	Net Sales	Total Earnings	Percent of Earnings to Net Sales
1.	$674.45	$25.84	3.8%
2.	645.85	27.92	4.3%
3.	325.25	14.50	4.5%
4.	528.10	21.12	4.0%
5.	608.20	12.25	2.0%
6.	498.20	12.00	2.4%
7.	998.25	19.97	2.0%
8.	416.80	15.80	3.8%
9.	608.30	23.04	3.8%
10.	393.40	12.45	3.2%
11.	222.40	15.42	6.9%
12.	396.75	16.77	4.2%
13.	429.80	18.30	4.3%
14.	727.33	14.95	2.1%
15.	891.10	20.97	2.4%
16.	555.45	17.55	3.2%
17.	225.93	14.52	6.4%
18.	588.40	17.65	3.0%
19.	693.10	23.04	3.3%
20.	381.95	11.46	3.0%

Lesson No. 60

Addition Drill Answers:

1.	1160.67	6.	1218.07
2.	1191.83	7.	1193.27
3.	1036.93	8.	1065.04
4.	1329.09	9.	1208.07
5.	1122.86	10.	1138.44

Inventory By Seasons:

1.	$1.50	7.	$73.47	13.	$24.00	19.	$17.85
2.	9.16	8.	5.50	14.	39.24	20.	28.91
3.	1.62	9.	1.00	15.	8.96	21.	.88
4.	.05	10.	8.75	16.	1.49	22.	25.00
5.	.70	11.	2.70	17.	7.20	23.	6.00
6.	.60	12.	.50	18.	3.50	24.	6.00
						25.	.25

Seasons A-$95.29 B-$53.54 C-$90.30 D-$35.70

Grand Total $274.83

Lesson No. 61

Addition Drill Answers:

1.	1481.67	6.	1333.65
2.	1372.63	7.	1200.49
3.	1073.49	8.	1347.74
4.	1128.33	9.	1209.13
5.	1421.61	10.	1309.38

Per Cent of Profit or Loss:

	Gross Cost	Profit or Loss	% Profit or Loss
1.	$28.13	+ $ 4.37	+ 13.4%
2.	48.96	- 6.46	- 15.2%
3.	16.94	+ 10.56	+ 38.4%
4.	4.00	- 1.00	- 33.3%
5.	17.69	+ 2.51	+ 12.4%
6.	48.34	+ 13.86	+ 22.3%
7.	49.94	+ 38.56	+ 43.6%
8.	521.62	+ 228.88	+ 30.5%
9.	134.28	+ 30.72	+ 18.6%
10.	75.69	+ 9.76	+ 11.4%

Lesson No. 62

Addition Drill Answers:

1.	1204.67	6.	1246.99
2.	1151.53	7.	1217.94
3.	1461.90	8.	1488.35
4.	1308.53	9.	1216.88
5.	1229.93	10.	1104.64

Sales Analysis:

1.	$88.00	14.	$48.92	Burke	$247.33
2.	17.68	15.	58.11	Riley	493.40
3.	130.17	16.	84.82	Lawson	335.49
4.	177.18	17.	21.57	Carter	269.62
5.	43.93	18.	19.86	Moore	237.35
6.	41.19	19.	38.30		$1,583.19
7.	270.79	20.	35.79		
8.	23.04	21.	52.02		
9.	44.61	22.	71.01		
10.	31.60	23.	20.86		
11.	73.90	24.	89.25		
12.	81.40	25.	8.35		
13.	10.84				

Total Sales $1,583.19

Lesson No. 63

Addition Drill Answers:

1.	1267.01	6.	1123.63
2.	1337.26	7.	1032.69
3.	1022.08	8.	1168.99
4.	830.44	9.	1244.25
5.	1266.80	10.	1130.51

Debit and Credit Balances:

1.	$15.34 Dr	6.	$6.28 Dr.
2.	5.68 Dr	7.	8.04 Dr
3.	4.46 Dr	8.	3.81 Dr.
4.	3.53 Cr	9.	7.33 Dr.
5.	6.97 Dr	10.	.23 Cr

Addition Drill Answers:

1. 1380.21	6. 1094.09
2. 1482.68	7. 1195.63
3. 1109.41	8. 1364.31
4. 1072.81	9. 1224.83
5. 1357.32	10. 1483.06

Square Balance <u>not</u> including Line 15 as subtraction.

1. $160.63	6. $122.01	11. $73.52	
2. 103.95	7. .85	12. 48.73	
3. 129.58	8. 98.18	13. 136.20	$ 1,659.71
4. 162.98	9. 137.70	14. 147.51	Grand Total
5. 196.32	10. (19.73)	15. 161.28	
(1) $271.59	(2) $487.13	(3) $455.06	(4) $455.93

Square Balance including Line 15 as subtraction.

1. $160.63	6. $122.01	11. $73.52	
2. 103.95	7. .85	12. 48.73	
3. 129.58	8. 98.18	13. 136.20	$ 1,337.15
4. 162.98	9. 137.70	14. 147.51	Grand Total
5. 196.32	10. (19.73)	15.(161.28)	
(1) $177.23	(2) $383.17	(3) $402.72	(4) $374.03

	Profit or Loss	% Profit or Loss
1. $33.20	10. $17.60 Gain	39.1% Gain
2. $1876.71	11. 24.19 Gain	62.9% Gain
3. 23.833	12. 8.75 Loss	18.4% Loss
4. 22215.6		
5. $.26		
6. $1.48		
7. $130.99	13. $169.85	
8. $70.16		
9. $166.71	14. 20.9% increase	
	15. 28935 reciprocal	

16. 45.52%
13.62%
19.90%
12.22%
8.74%
100.00%

Recip. 154904

17.

Sales	$427.82	rental charge
Accounting	354.48	" "
Cost	324.79	" "
Pay Roll	410.36	" "
	$1517.45	Cost per sq. ft. $1.7462

18. 5 key

19. 5 key

20. 3 key, release machine, add 3 key, skip 5 key, add 4 key

VICTOR COMPTOMETER CORPORATION
BUSINESS MACHINES DIVISION
3900 NORTH ROCKWELL ST., CHICAGO 18, ILLINOIS

561-183 (formerly 1610)

PRINTED IN U. S. A.